

## Article - Local Government

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§20–431.

- (a) In this part the following words have the meanings indicated.
- (b) “Hotel” has the meaning stated in § 20–401 of this subtitle.
- (c) “Hotel rental tax” means the tax on a transient charge.
- (d) (1) “Transient charge” means a hotel charge for sleeping accommodations for a period not exceeding 4 consecutive months.
  - (2) “Transient charge” does not include any hotel charge for:
    - (i) services; or
    - (ii) accommodations other than sleeping accommodations.

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